IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 10TH AUGUST 2007 / 19TH SRAVANA 1929

WP(C).No. 23721 of 2007(Y)

PETITIONER:

SHIBI ARIF,
KANDATHIL HOUSE, NADACKAL, ERATTUPETTA.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON

RESPONDENTS:
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1. SALES TAX OFFICER,
PALA.

2. DEPUTY TAHSILDAR (R.R.),
TALUK OFFICE, PALA.

3. VILLAGE OFFICER,
ERATTUPETTA.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 COPY OF REPRESENTATION SUBMITTED BEFORE THE 2ND RESPONDENT BY THE PETITIONER.

RESPONDENTS' EXHIBITS: NIL

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 23721 OF 2007

Dated this the 10th day of August, 2007

JUDGMENT

Petitioner is challenging recovery proceedings for recovery of arrears of sales tax due from the petitioner's husband. Petitioner submits that out of Rs. 5 lakhs-odd petitioner's husband paid Rs. 3.11 lakhs and only balance liability is due. If these are the true facts, recovery of balance tax can be stayed till disposal of the appeals. W.P. is accordingly disposed of directing the petitioner or her husband, as the case may be, to produce a letter about the pendency of appeals against assessments from the appellate authority and if at least 40% of the disputed tax is paid, second respondent will keep the recovery proceedings in abeyance for three months from now, within which time, there will be direction to the appellate authority to dispose of the appeals. However, if appeals are not filed or pending, entire tax due will be recovered. Similarly if payment is less than 40% the defaulter should pay so much amount to make up the payment to 40% of the disputed tax within three weeks from now for stay to continue for three months as stated above.

(C.N.RAMACHANDRAN NAIR)
Judge